

Statement of Michigan Income Tax Withheld for Nonresidents from Flow-Through Entities

MI-NR K1

Issued under the authority of Public Act 49 of 2003.

1. Tax Year	2. Payor's Michigan Withholding Number	3. Payor's Federal Employer Identification Number
4. Business Entity Name and Address	5. Recipient's Identification Number	
	6. Recipient's Name and Address	
7. Tentative Distributive Share Income	8. Michigan Income Tax Withheld	
COPY 1 - STATE COPY 2 - NONRESIDENT MEMBER COPY 3 - BUSINESS ENTITY		

General Information

Withholding at a rate of 4% is required on a nonresident member's share of income available for distribution from a partnership, limited liability company, or Subchapter S corporation.

Attach copy(ies) of MI-NR K1 when you file each of your Annual Return for Sales, Use and Withholding Taxes (Form 165) and the Composite Individual Income Tax Return (Form 807). Payors must provide 2 copies of this form to each nonresident member and keep 1 copy for their records. Payors do not need to provide a copy of this form to members participating in a composite filing.

Instructions for Completing Form MI-NR K1

Box 1. Enter tax year.

Box 2. Enter payor's Michigan withholding number.

Box 3. Enter payor's federal employer identification number.

Box 4. Enter payor's name and address

Box 5. Enter social security number if recipient is an individual or federal employer identification number if recipient is a business.

Box 6. Enter recipient's name and address.

Box 7. Enter income used to calculate income tax withheld.

Box 8. Enter amount of Michigan income tax withheld.